

the loss. In the case of theft, the carrier shall also immediately notify the shipper's appropriate TTB officer of the facts and circumstances relating to the loss.

(c) Subject to the limitations for loss prescribed in § 22.122, the proprietor of the distilled spirits plant shall file a claim for allowance of the entire quantity lost, in the same manner provided in that section. The claim shall include the applicable date required by § 22.125.

§ 22.125 Claims.

(a) Claims for allowances of losses of tax-free or recovered alcohol shall be filed, on Form 2635 (5620.8), within 30 days from the date the loss is ascertained, and shall contain the following information:

- (1) Name, address, and permit number of claimant;
- (2) Identification and location of the container(s) from which the tax-free or recovered alcohol was lost, and the quantity lost from each container;
- (3) Total quantity of tax-free or recovered alcohol covered by the claim and the aggregate quantity involved;
- (4) Date of loss or discovery, the cause or nature of loss, and all relevant facts, including facts establishing whether the loss occurred as a result of negligence, connivance, collusion, or fraud on the part of any person, employee or agent participating in or responsible for the loss; and
- (5) Name of carrier where a loss in transit is involved.

(b) The carrier's statement regarding a loss in transit, prescribed by § 22.122 or 22.124, shall accompany the claim.

(c) The appropriate TTB officer may require additional evidence to be submitted in support of the claim.

Subpart J—Recovery of Tax-Free Alcohol

§ 22.131 General.

Any person or permittee conducting recovery operations of tax-free alcohol shall be qualified by the terms of their permit to do so, under the provision of subpart D of this part. Restoration of recovered tax-free alcohol may only be accomplished on the permit premises or by the proprietor of a distilled spirits plant.

§ 22.132 Deposit in storage tanks.

(a) Recovered alcohol shall be accumulated and kept in separate storage tanks conforming to § 22.93. Recovered alcohol shall be measured before being redistilled or reused.

(b) Recovered alcohol may be removed from storage tanks for packaging and shipment to a distilled spirits plant for redistillation.

§ 22.133 Shipment for redistillation.

(a) Unless a permittee intends to redistill recovered alcohol to its original state, the recovered alcohol shall be shipped in containers to a distilled spirits plant for restoration.

(b) Containers shall be labeled with—

- (1) The name, address, and permit number of permittee,
- (2) The quantity of recovered alcohol in gallons,
- (3) The words "Recovered tax-free alcohol", and

(4) A package identification number or serial number in accordance with paragraph (c)(1) or (c)(2) of this section.

(c)(1) A package identification number shall apply to all of the packages filled at the same time. All of the packages in one lot shall be the same type, have the same rated capacity, and be uniformly filled with the same quantity. A package identification number shall be derived from the date on which the package is filled, and shall consist of the following elements, in the order shown—

- (i) The last two digits of the calendar year;
- (ii) An alphabetical designation from "A" through "L", representing January through December, in that order;
- (iii) The digits corresponding to the day of the month; and

(iv) A letter suffix when more than one identical lot is filled into packages during the same day. For successive lots after the first lot, a letter suffix shall be added in alphabetical order, with "A" representing the second lot of the day, "B" representing the third lot of the day, etc. (e.g., the first three lots filled into packages on November 19, 1983, would be identified as "83K19," "83K19A," and "83K19B.")

(2) A consecutive serial number shall be marked on each package, beginning with the number "1" and continuing in